

**§ 19.591 Package summary records.**

(a) *General.* A proprietor must keep current summary records for each kind of spirits or wine in packages that show the spirits or wine deposited in, withdrawn from, and remaining in, the storage account. A proprietor must keep separate records for domestic spirits, imported spirits, Virgin Islands spirits, Puerto Rican spirits, and wine. A proprietor may keep package records for spirits according to the season or the year in which the packages were filled with spirits.

(b) *Arrangement of records.* The proprietor must prepare and arrange separately package summary records:

(1) For domestic spirits, alphabetically by State and by the plant number and name of the producer or warehouseman;

(2) For imported spirits, alphabetically by the country of origin and by the name of the producer;

(3) For Puerto Rican or Virgin Islands spirits, by the name of the producer in Puerto Rico or the Virgin Islands; and

(4) For wine, by the kind and the tax rate imposed by 26 U.S.C. 5041.

(c) *Details of records.* Package summary records must show the following details:

(1) The date on which each of the summarized transactions occurred;

(2) For spirits, the number of packages and the proof gallons covered by the summary record;

(3) For wine, the number of packages and the wine gallons covered by the summary record;

(4) Any gains or shortages disclosed by inventory or when an account is closed; and

(5) The gallon balances on summary records for spirits and wines remaining in the account at the end of each month.

(d) *Consolidation.* A proprietor must consolidate package summary records at the end of each month, or for lesser periods when required by the appropriate TTB officer, to show, for all types of containers and kinds of spirits, the total proof gallons received in, withdrawn from, and remaining in the storage account.

(26 U.S.C. 5207)

**§ 19.592 Tank record of wine and spirits of less than 190° of proof.**

A proprietor must keep a record for each tank (including each bulk conveyance) containing wine or spirits of less than 190° of proof. The record must show deposits into, withdrawals from, and the balance remaining in, each tank in the storage account. A proprietor must prepare a new record each time wine or spirits are deposited into an empty tank and must make entries each day that transactions occur. Tank records must show the following details:

(a) The identification of the tank;

(b) The tank record serial number, beginning with “1” for each record initiated on or after January 1 of each calendar year;

(c) The date of each transaction;

(d) For spirits, the kind of spirits and, as applicable,—

(1) For domestic spirits, the plant number and name of the producer, or, for blended rums or brandies, the plant number and name of the warehouseman;

(2) For imported spirits, the country of origin and the name and plant number of the warehouseman;

(3) For Puerto Rican or Virgin Island spirits, the name of the producer;

(4) The number and average proof gallon content of packages of spirits dumped in the tank, or a notation indicating the deposit of spirits in the tank by pipeline; and

(5) If subject to age labeling requirements under part 5 of this chapter, the age of the youngest spirits in years, months and days, each time that spirits are deposited;

(e) For wine, the kind and the tax rate imposed by 26 U.S.C. 5041;

(f) The wine gallons of wine, or proof gallons of spirits, deposited into the tank;

(g) The wine gallons of wine, or proof gallons of spirits, withdrawn from the tank;

(h) Any related transaction form or record and its serial number for deposits and withdrawals;

(i) The wine gallons of wine, or proof gallons of spirits, remaining in the tank, recorded at the end of each month; and

(j) Any gain or loss disclosed by inventory or on emptying of the tank.

(26 U.S.C. 5207)

**§ 19.593 Tank summary record for spirits of 190° or more of proof.**

(a) *General.* A proprietor must keep a tank summary record for spirits of 190° or more of proof held in storage tanks. The record must show the proof gallons deposited into, withdrawn from, and remaining in the tanks in the storage account. The proprietor must prepare a separate tank summary record for each kind of spirits of 190° or more of proof. The proprietor must make an entry for each day on which a transaction occurs, and the entry must summarize the individual transactions shown on the deposit records.

(b) *Arrangement of records.* The proprietor must prepare and arrange the tank summary records as follows:

(1) For domestic spirits, by the name of the producer or warehouseman;

(2) For imported spirits, by the name of the warehouseman who received the spirits from customs custody; and

(3) For spirits from Puerto Rico or the Virgin Islands, by the name of the producer in Puerto Rico or the Virgin Islands.

(c) *Details of records.* Tank summary records must show the following details:

(1) The kind of spirits;

(2) The date of the transactions summarized;

(3) The proof gallons deposited;

(4) The proof gallons withdrawn;

(5) The proof gallons remaining in tanks; and

(6) Any gain or loss disclosed by inventory or on emptying of the tanks covered by the tank summary record.

(26 U.S.C. 5207)

PROCESSING RECORDS

**§ 19.596 Processing records in general.**

A proprietor who processes spirits must maintain daily records of transactions and operations in the processing account relating to:

(a) The manufacture of distilled spirits products;

(b) Finished products;

(c) The denaturation of spirits; and

(d) The manufacture of articles.

(26 U.S.C. 5207)

**§ 19.597 Manufacturing records.**

(a) *Receipts.* A proprietor must maintain daily records of the spirits, wines, and alcoholic flavoring materials received into the processing account for the manufacture of distilled spirits products. Total receipts must be summarized showing the amount of:

(1) Spirits received from storage or production at the same plant;

(2) Spirits received from other plants by transfer in bond;

(3) Spirits received from customs custody;

(4) Spirits received by return to bond;

(5) Wines received from the storage at the same plant;

(6) Wines received by transfer in bond; and

(7) Alcoholic flavoring materials received.

(b) *Additional receipt information.* The records described in paragraph (a) of this section must also show the name and plant number of the producer or processor (or the warehouseman in the case of blended beverage rums or brandies or spirits of 190° or more of proof received from storage) for domestic spirits, the name of the importer and the country of origin for imported spirits, and the name and address of the producer for wines and alcoholic flavoring materials.

(c) *Usage.* A proprietor must maintain daily records of the spirits, wines, and alcoholic flavoring materials and other ingredients used in the manufacture of distilled spirits products as provided in § 19.598.

(d) *Bottling or packaging.* A proprietor must maintain daily records of the bottling or packaging of each batch of spirits as provided in § 19.599.

(e) *Other dispositions.* A proprietor must maintain daily records of all other dispositions of spirits, wines and alcoholic flavoring materials, including, but not limited to, records regarding the following:

(1) Spirits, wines, and alcoholic flavoring materials removed from the distilled spirits plant premises;

(2) Transfers in bond;

(3) Spirits transferred to the production account for redistillation;